



# COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

## REVENUE AUDITOR III

Job Number: 20001809

Job Code: 95540V000101

Job Group: 9500 - REVENUE

Job Established: 12/16/1989

Job Revised: 02/24/2006

Grade: 14 Salary (MIN - MID):

\$18,075-\$23,944 - Hourly

\$2,937.20-\$3,890.90 - 37.5 Hr. Monthly Salary

\$3,133.00-\$4,150.30 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

### PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months. For additional information refer to: <http://www.lrc.ky.gov/kar/101/001/325.htm>.

**CHARACTERISTICS OF THE JOB:** *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Conducts professional level office audits of complex tax returns, related records, accounts or other data through office examination to determine accuracy of the returns, reports and payment and extent of tax liabilities. Conducts taxpayer conferences to resolve disputes or conducts professional level field audits of transportation fund tax; and performs other duties as required.

### MINIMUM REQUIREMENTS:

#### **EDUCATION:**

Graduate of a college or university with a bachelor's degree which includes twenty semester hours or thirty quarter hours in pure accounting courses.

#### **EXPERIENCE:**

Must have three years of experience auditing tax returns.

#### **Substitute EDUCATION for EXPERIENCE:**

NONE

#### **Substitute EXPERIENCE for EDUCATION:**

NONE

#### **SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):**

NONE

**EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION:** *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Performs office audits of complex tax returns for compliance with Kentucky tax laws and regulations. Determines the taxability of items and legality of deductions claimed. Researches complex tax laws, regulations, policies, etc., and reaches a taxability determination on specific items or categories of items based on an analysis of the research findings and the pertinent facts of the case. Prepares records and reports that explain adjustments made to tax returns. Performs professional level field audits of transportation fund tax. Reviews, attempts to resolve, and prepares responses to taxpayers objection(s) to office audit adjustments made to tax returns and explains the pertinent law, regulation(s) and policy which caused the adjustment action. Provides verbal and written response to complex technical questions from taxpayers regarding interpretation of tax laws and regulations. Trains and provides technical assistance to subordinate employees, attends meetings with upper level management and provides input in formulation of tax policy and/or tax administration procedures; reviews publications, bulletins, court cases, and federal tax laws to stay abreast of changes affecting the audit of Kentucky tax returns.

**UNIQUE PHYSICAL REQUIREMENTS:**

**TYPICAL WORKING CONDITIONS:** *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title primarily perform duties in an office setting. Travel may be required.

**ADDITIONAL REQUIREMENTS:**

Upon appointment, employees in this class may be required to maintain a valid driver's license and required to drive a licensed vehicle. This status may be necessary for the length of time in this class. If this is necessary it will be listed in the specific position description for that position. Applicants and employees in this job title may be required to submit to a drug screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

*THE COMMONWEALTH OF KENTUCKY DOES NOT DISCRIMINATE ON THE BASIS OF RACE, COLOR, RELIGION, SEX, NATIONAL ORIGIN, SEXUAL ORIENTATION OR GENDER IDENTITY, ANCESTRY, AGE, DISABILITY, POLITICAL AFFILIATION, GENETIC INFORMATION OR VETERAN STATUS IN ACCORDANCE WITH STATE AND FEDERAL LAWS.*